

TD 92/163 - Income tax: is a taxpayer required to substantiate the first \$300 if the aggregate claim for employment-related expenses, car expenses and travel expenses incurred by the taxpayer in producing salary and wages exceeds the \$300 limit?

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! This document has changed over time. This is a consolidated version of the ruling which was published on 1 October 1992

FOI Status: may be released**Page 1 of 1**

This Determination, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the *Taxation Administration Act 1953*, is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Determination is a public ruling and how it is binding on the Commissioner. Unless otherwise stated, the Determination applies to transactions entered into both before and after its date of issue.

Taxation Determination

Income tax: is a taxpayer required to substantiate the first \$300 if the aggregate claim for employment-related expenses, car expenses and travel expenses incurred by the taxpayer in producing salary and wages exceeds the \$300 limit?

1. Yes. A taxpayer is required to substantiate the total amount of the expenses incurred and claimed. An exemption from the substantiation provisions is provided where the total expenses incurred and claimed do not exceed \$300 (section 82KZB of the *Income Tax Assessment Act 1936*).

2. If the total of the above expenses incurred and claimed exceeds \$300, the total amount must be substantiated.

Example:

Mr X claims deductions for tools, overalls and safety boots totalling \$500. Upon review Mr. X provides documentary evidence for only \$210 stating that the balance is less than \$300 and therefore requires no substantiation.

Mr X is only entitled to a total deduction of \$210, that is, the amount incurred and substantiated.

Commissioner of Taxation

01/10/92

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